

State of California
BOARD OF EQUALIZATION

OIL SPILL RESPONSE, PREVENTION, AND
ADMINISTRATION FEES REGULATIONS

Regulation 2255. RECORDS.

Reference: Sections 46602 and 46603, Revenue and Taxation Code.

(a) GENERAL. A feepayer shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901.

(b) SPECIFIC APPLICATIONS. In addition to the record keeping requirements set forth in subdivision (a), feepayers shall comply with the following requirements.

In general, a person who is liable for payment of the oil spill response fee and/or the oil spill prevention and administration fee, would be expected to maintain some or all of the following records, as applicable:

(1) Books of account pertaining to crude oil (including condensate and natural gasoline) and petroleum products received at a marine terminal (including third-party terminals) or transported by pipeline across, under or through the marine waters of this state.

(2) Shipping and discharge records.

(3) Records evidencing ownership at the landside flange of crude oil or petroleum products received at marine terminals.

(4) Records identifying all marine terminal/shipping dock locations owned or operated within the state.

(5) Records identifying third party locations where crude oil or petroleum products are received and documentation or certification that the third-party terminal operator remitted the fee on the crude oil and petroleum products where applicable.

(6) Third-party independent inspectors reports (e.g. Saybolt and Caleb Brett reports), where available, showing loading in the state of crude oil at marine terminals or discharge in the state of crude oil and other petroleum products at marine terminals/shipping docks.

(7) Refinery records showing the receipt of crude oil used for processing.

(8) Marine terminal records identifying the point of origin of crude oil and petroleum products received.

(9) Records from production platforms operated in this state accounting for all crude oil and any other product extracted on the platform and their distribution.

(10) Copies of all returns filed with the board and related schedules used to prepare the returns.

History: Adopted March 28, 2001, effective July 6, 2001.

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite.

Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. General recordkeeping requirements can be found at the cite referenced in subdivision (a). Subdivision (b) has been added to identify additional recordkeeping requirements.